

CA Form 100W
BUSINESS RULES FOR TAX YEAR 2008
Version 2008v2.2

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100W-010	Form 100W Return Header	Form 100W, APB/APE [TaxPeriodBeginDate] or [TaxPeriodEndDate] can not be set to a date of 12-31-9999.	Reject and Continue	
F100W-020		Form 100W, APE [TaxPeriodEndDate] can not be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100W-030		Form 100W, APB [TaxPeriodBeginDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100W-035		Form 100W, APE [TaxPeriodEndDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100W-040		Form 100W, APE [TaxPeriodEndDate] can not be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue	
F100W-060		Form 100W, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate], and California corporation number [CACorporationNumber], SOS number [SOSNumber], or LLC temp number [LLCTempNumber] match a previously accepted return.	Reject and Continue	
F100W-065		Form 100W, APB [TaxPeriodBeginDate] cannot be earlier than 12-10-07.	Reject and Continue	
F100W-068		Form 100W, [Timestamp] cannot be greater than today's date.	Reject and Continue	
F100W-070	Form 100W Schedule Q	If Form 100W, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present.	Reject and Continue	
F100W-075		If Form 100W, Question B1 [CombinedUnitaryReturn] is answered "Yes", then Schedule R-7 must be attached.	Reject and Continue	
F100W-080		If Form 100W, Question B1 [CombinedUnitaryReturn] is checked "Yes", then 1 Parent Return Header and at least 1 Subsidiary Return Header must be present.	Reject and Continue	
F100W-085		If Form 100W, Question B1 [CombinedUnitaryReturn] is checked "No", and line 24 [StateIncomeTax] is more than \$800, then Form 3805Z, Form 3807, and 3809, Schedule Z, Part IV [MinFranchiseTaxCrLimitation] and/or Form 3806 Schedule Z, Part IV [MinFranchiseTaxCrLimit] must be blank.	Reject and Continue	
F100W-087		If Form 100W, Question B1 [CombinedUnitaryReturn] is checked "Yes", then Questions B3 [ChangeInR7Members] must be answered and B4 [NbrOfMembers] must be greater than zero.	Reject and Continue	
F100W-090		Form 100W, Question C, Date [WatersEdgeBeginDate] must be prior to the filing date [Timestamp] of the return.	Reject and Continue	
F100W-100		Form 100W, Question E [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100W Booklet.	Reject and Continue	
F100W-110		If Form 100W, Question M [ApportioningSchedule] is checked "Yes", then Schedule R must be attached.	Reject and Continue	
F100W-120		Form 100W, Question T [CaliforniaREMIC] and Form 100W, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue	
F100W-140	Form 100W State Adjustments	If Form 100W, Line 2 [DedForeignDomesticTax] amount is present, then Schedule A must be attached.	Reject and Continue	

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F100W-150		If Form 100W, Line 3 [DedTaxCorpTaxLaw] amount is present, then Schedule A must be attached.	Reject and Continue	
F100W-160		If Form 100W, Line 5 [CapitalGainsNet] amount is present, then Schedule D must be attached.	Reject and Continue	
F100W-170		If Form 100W, Line 6 [DepreciationExcess] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100W-175		If Form 100W, Line 7a [NetIncFromIncludedCFCs] amount is present, then Form 2416 must be present.	Reject and Continue	
F100W-180		If Form 100W, Line 10 [DeductionDividendIntercompany] amount is present, then Schedule H (100W) must be attached	Reject and Continue	
F100W-190		If Form 100W, Line 11a [ForeignDividendDeduction] amount is present, then Schedule H (100W) must be attached	Reject and Continue	
F100W-200		If Form 100W, Line 12 [DepreciationAdditionalAllowed] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100W-210		If Form 100W, Line 15 [DeductionBusinessAndInterest] is present, then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue	
F100W-220	CA NetIncome	If Form 100W, Line 19 [NetIncomeState] amount is negative, then Line 20 [NOLCarryover], Line 21 [PiercesDisEZLARZTTALambraNOLCODed], and Line 22 [DisasterLossCarryoverDed] may not be significant.	Reject and Continue	
F100W-230		Form 100W, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No".	Reject and Continue	
F100W-240		If Form 100W, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts are not equal, then Question M [ApportioningSchedule] must be answered "Yes" and Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must equal Form 100W, line 18 [NetIncomeAfterAdjusts].	Reject and Continue	
F100W-243		If Form 100W, Line 20 [NOLCarryover] is positive, then Form 3805Q must be attached.	Reject and Continue	
F100W-246		If Form 100W, Line 20 [NOLCarryover] is present, the amount must equal Form 3805Q Part III, Line 3 [CurrYrNOLDeduction].	Reject and Continue	
F100W-250	Taxes	If Form 100W, Line 27 [AdditionalCreditsSubtotal] amount is present, then Schedule P (100W) or Form 3540 must be attached.	Reject and Continue	
F100W-255		The following Credits (Form 100W, Line 25 or Line 26 [CreditName]) require the corresponding credit form to be attached: <div><div>Credit Name</div><div>Form</div><div>LARZ HRE/USE</div><div>Form 3806</div><div>E/Z HIRE/USE</div><div>Form 3805Z</div><div>LAMBRA HR/US</div><div>Form 3807</div><div>TTA HIRE/USE</div><div>Form 3809</div></div>	Reject and Continue	

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Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100W-260		Form 100W, Line 28 [TotalCreditsCurrYr] must equal the sum of Lines 25 [CreditAmount] + Line 26 [Credit Amount] + Line 27 [AdditionalCreditsSubtotal].	Reject and Continue	
F100W-280		If Form 100W, Line 30 [AlternativeMinTax] is present, then Schedule P (100W) must be attached.	Reject and Continue	
F100W-290		Form 100W, Line 31 [TotalTax] must equal the sum of Line 29 [TaxMinusCredits] and Line 30 [AlternativeMinTax].	Reject and Continue	
F100W-295	Payments	If Form 100W, Line 34 [NonResOrRealEstateWithholding] is present, then either Form 592-B, Form 593, or Form 594 must be attached.	Reject and Continue	
F100W-270		Form 100W, Line 36 [TotalPayments] must equal the sums of Line 32 through Line 35 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension].	Reject and Continue	
F100W-300	Refund Or Amount Due	Form 100W, Line 40 [OverpaymentRefunded] must equal the result of Line 38 [OverpaymentBeforePenaltyAndInt] minus Line 39 [OverpaymentCreditedNxtYr] and Line 41a [PenaltyAndInterest], if applicable.	Reject and Continue	
F100W-310		If Form 100W, Line 41b [EstPenExceptionBorC] is checked, the Form 5806 must be attached.	Reject and Continue	
F100W-320		Form 100W, Line 42 [BalanceDueWithReturn] must equal the sum of Line 37 [TaxMinusCreditsAndPayments], and Line 41a [PenaltyAndInterest].	Reject and Continue	
F100W-340	Schedule D	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present, then Form 3805E must be attached for each amount present.	Reject and Continue	
F100W-330	Schedule J	If Schedule J, Line 2 [LookBackInterest] is present, then Form 3834 must be attached.	Reject and Continue	
F100W-335		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3501Indicator] is present, then Form 3501, Line 16, column (c) [CreditRecapture] amount must be present.	Reject and Continue	
F100W-337		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3805ZIndicator] is present, then Form 3805Z, Part I, Line 1b [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100W-338		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3807Indicator] is present, then Form 3807, Part II, Line 2b [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100W-339		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3809Indicator] is present, then Form 3809, Side 1, Part V, Line 5 [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100W-350		If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100W, Line 37 [TaxMinusCreditsAndPayments] or Line 38 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100W-360	Schedule A	Schedule A, Column C, Total amount [TaxesDeductedTotal] must equal Schedule F, Line 17 amount [Taxes].	Reject and Continue	

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Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100W-370	Schedule F	If Schedule F, Line 2 [CostOfGoodsSold] is present, it must equal Schedule V Line 7 [CostOfGoodsSold].	Reject and Continue	
F100W-390		If Schedule F, Line 8 [CapitalGainNetIncome] amount is present, then Schedule D must be attached.	Reject and Continue	
F100W-400		If Schedule F, Line 9 [OrdinaryGainLoss] amount is present, then Schedule D-1 must be attached.	Reject and Continue	
F100W-410		If Schedule F, Line 20 [Depreciation] amount is present, then Form 3885 must be attached.	Reject and Continue	
F100W-420		If Schedule F, Line 29 [NetIncomeBeforeCAAdj] is present, the amount must equal Form 100W, Line 1 [NetIncome].	Reject and Continue	
SCHD1-010	Schedule D-1	If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is present, then Form 3805E must be attached.	Reject and Continue	
SCHD1-020		If Schedule D-1, line 5 [GainLossForm8824] amount is present, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-050		If Schedule D-1, line 14 [NetGainLossForm4684] amount is present, then Federal form 4684 must be attached to the state return.	Reject and Continue	
SCHD1-060		If Schedule D-1 Line 15, [OrdinaryGainInstalSalesFrm3805E] amount is present, then Form 3805E must be attached.	Reject and Continue	
SCHD1-070		If Schedule D-1, line 16 [OrdGainLossLikeKindExchg8824] amount is present, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-080		Schedule D-1, Line 17 [TotalOrdinaryGainLoss] must equal the sum of Line 10, column (g) [GainOrLoss] - Line 11 [OrdinaryLoss] + Line 12 [PropertyGainNonrecapturedLoss] + Line 13 [TotalSectionPropertyAmount] + Line 14 [NetGainLossForm4684] + Line 15 [OrdinaryGainInstalSalesFrm3805E] + Line 16 [OrdGainLossLikeKindExchg8824].	Reject and Continue	
SCHD1-090		Schedule D-1, Line 34 [TotalSectionPropertyAmount] must equal the sum of Column A through D of Lines 28b [Section1245PropertyAmount] + 29g [Section1250PropertyAmount] + 30c [Section1252PropertyAmount] + 31b [Section1254PropertyAmount] + 32b [Section1255PropertyAmount] and entered on Part II, Line 13 [TotalSectionPropertyAmount].	Reject and Continue	
SCHR-015	Schedule R	If Schedule R, Line 1b [WatersEdgeOffset] amount is present, then Form 2424 must be attached.	Reject and Continue	
SCHR-020		Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset].	Reject and Continue	
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) [NetIncomeLoss] from Schedule R-3.	Reject and Continue	
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2, column (e) [GrandTotalGainLoss] from Schedule R-4.	Reject and Continue	
SCHR-050		Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 or 100W Side 1, Line 19 [NetIncomeState] or Form 100S, Side 1, Line 16) [NetIncomeState] amount.	Reject and Continue	

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SCHR-060		Schedule R-1, Line 1, column (a) [TotalProperty] amount must be equal to or greater than Line 1, column (b) [TotalProperty] amount.	Reject and Continue	
SCHR-070		Schedule R-1, Line 2, column (a) [TotalPayroll] amount must be equal to or greater than Line 2, column (b) [TotalPayroll] amount.	Reject and Continue	
SCHR-080		Schedule R-1, Line 3, column (a) [TotalSales] amount must be equal to or greater than Line 3, column (b) [TotalSales] amount.	Reject and Continue	
SCHR-090		Schedule R, Side 1, Line 18a [ApportionmentPercentage] must equal Schedule R-1, Line 5 [ApportionmentPercentage] amount.	Reject and Continue	
SCHR-100		If a corporation is listed in Schedule R-7 Part I, then Box A [IsCABusiness] and/or Box B [HasCAPropertyPayrollSales] must be checked.	Reject and Continue	
SCHR-110		Schedule R-7 Part I, [IsKeyCorporation] must be checked "Yes" for one and only one corporation.	Reject and Continue	
SCHP-010	Schedule P	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b [AmortzCertPollutionCtrlFacilit] + Line 2c [AmortzMiningExplortnDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds].		
SCHP-020		Schedule P, Line 3f [TotalPreferenceItems] must equal the sum of Lines 3a [Depletion] + Line 3b [IntangibleDrillingCosts] + Line 3c [AcceleratedDepreciation] + Line 3d [AmortzCertPollutionCtrlFacilit] + Line 3e [CharitableContributions].	Reject and Continue	
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj] + Lines 2l [TotalAdj] + Line 3f [TotalPreferenceItems].	Reject and Continue	
SCHP-040		Schedule P, Line 6 [PreAdjAMTIPlusACEAdj] must equal the sum of Lines 4b [ApprPreAdjAMTI] + Line 5f [ACEAdj] or must equal zero.	Reject and Continue	
SCHP-050		Schedule P, Line 17 [TentativeMinimumTax] must equal the sum of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinancialCorpTMT], only if the difference of the APB and the APE is equal to or greater than 12 months.	Reject and Continue	
PMT-020	CA-Payment	If the [CA-Payment] document is present then the Account Period Ending Date [AccountPeriodEnd] on your Return Payment request must match the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
PMT-030		If the [CA-Payment] document is present, then the Account Period Ending Date [AccountPeriodEnd] on your Estimate Payment request must be greater than the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Stop	
F3523-010	Form 3523	If Form 3523, Line 17b [ReducedRegularCredit] amount is present, then attribute [Section280CElection] must be present and contain the value "Section280C(c)".	Reject and Continue	
F3523-020		If Form 3523, Line 39b [RdcdAltIncrementalCredit] amount is present, then attribute [Section280CElection] must be present and contain the value "Section280C(c)".	Reject and Continue	
F3805E-010	Form 3805E	If Form 3805E, Line 12 [IncomeRecapture] amount is present, then Schedule D-1 must be attached.	Reject and Continue	

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F3805E-020		Form 3805E, Line 13 [SumOfAdjBasisCommIncmRcptr] must equal the sum of Line 10 [AdjustedBasis] + Line 11 [CommissionsOtherExpensesOfSale] + Line 12 [IncomeRecapture].	Reject and Continue	
F3805E-030		Form 3805E, Line 18 [ContractPrice] must equal the sum of Line 7 [SellingPriceLessMortgageIndbt] and Line 17 [MortgLessAdjBasisCommIncmRcptr], unless Line 14 [SumLessAdjBasisCommIncmRcptr] is less than or equal to zero.	Reject and Continue	
F3805E-040		Form 3805E, Line 26 [InstalSaleIncmLessOrdnyIncm] must equal the result of Line 24 [InstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart].	Reject and Continue	
F3805E-050		Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrcMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRls].	Reject and Continue	
G0000-010	General Form Rules	Forms 3805Z, 3806, 3807 and 3809 Schedule Z Part III [SCorpCrLimitation] must be blank, if filed with Form 100 or 100W.	Reject and Continue	
G0000-025		The [CAReturnHeaderDocumentId] in the Schedule R-7 must equal a document ID [documentId] from the Parent or Subsidiary CA-ReturnHeader attribute.	Reject and Continue	
G0000-030		The [CAReturnHeaderDocumentID] in every schedule included in the CA-CombinedReportSchedules must match a CA-ReturnHeader [documentId]. The [CAReturnHeaderDocumentID] in every schedule included in the CA-CombinedReportSchedules must be unique within each CA-CombinedReportSchedules, excluding [CA-CombinedReportGeneralDependency] and [CA-CombinedReportBinaryAttachment].	Reject and Continue	
X0000-010	General Schema Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Continue	
R0000-060		The number of Binary Attachment files computed by FTB must match the Binary Attachment count attribute [binaryAttachmentCount] from the CA Return Header [CA-ReturnHeader] in the CA-Return element.	Reject and Stop	
R0000-065		The total number of documents contained within [CA-ReturnData] or [CA-CombinedReportSchedules] must match the document count attribute [documentCount] contained within the specific [CA-ReturnData] or [CA-CombinedReportSchedules] element, as computed by FTB.	Reject and Stop	
R0000-070		A federal return (XML) must be attached with every state submission except, the CA Form 568 or when Form 100 [TypeOfCorp] = "FASIT".	Reject and Stop	
R0000-080		The tax year in the Return Header must match the tax year in the Submission Manifest.	Reject and Stop	

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R0000-090		You cannot submit a 2008 tax year return, earlier than January 5, 2009.	Reject and Stop	
T0000-010	CA-Transmission Manifest	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop	
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop	
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop	
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop	
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop	
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
T0000-110		The "Transmission ID" is not unique.	Reject and Stop	
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop	
T0000-140		Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
T0000-150	General Transmission Errors	Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop	
T0000-170		There is a problem with the name [TransmissionID] of your transmission file. All transmission files must have a naming convention that is according to the transmission specification contained in FTB Pub. 1346B. Please rename and resubmit the file	Reject and Stop	
X0000-040		Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
S0000-020	CA- Submission Manifest	The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop	

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S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop	
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
S0000-070		Your Submission ID is not unique.	Reject and Stop	
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently, Forms 100, 100S, 565, and 568 for Tax Year 2006 and all form types for Tax Years 2007 and 2008 can be submitted).	Reject and Stop	
S0000-095		Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission manifest.	Reject and Stop	
S0000-100		Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
S0000-110	General Submission Errors	Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop	
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop	
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop	
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	